

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 62-25

July 9, 1962

TOLERANCES IN FILLING BOTTLES AND CANS OF BEER


Brewers and others
concerned:

This circular is to advise you of the provisions of a revenue ruling regarding allowable tolerances in filling bottles and cans, which will be published in the Internal Revenue Bulletin in the near future.

The revenue ruling will state that bottles and cans of beer must be filled as nearly as possible to the quantity shown on the label as the net contents, but that recognition will be given to the following tolerances:

1. Variations in fill due to errors in measuring which occur in filling conducted in compliance with good commercial practice, provided that there is substantially as much underfill as overfill as to each lot.
2. Reasonable discrepancies due exclusively to differences in the capacity of containers, resulting solely from unavoidable difficulties in manufacturing such containers so as to be of uniform capacity.

Inquiries concerning this circular should refer to its number and be addressed to your Assistant Regional Commissioner (Alcohol and Tobacco Tax).


Dwight E. Avis
Director, Alcohol and Tobacco Tax Division